

Kentucky Department of Treasury



2013 Report Forms & Instructions

**TODD HOLLENBACH
KENTUCKY STATE TREASURER**



1050 US Hwy. 127 S., Suite 100 • Frankfort, KY 40601

UNCLAIMED PROPERTY DIVISION



COMMONWEALTH OF KENTUCKY

OFFICE OF THE STATE TREASURER

Todd Hollenbach

1050 US Hwy. 127 S. • Suite 100 • Frankfort, Kentucky 40601 • (502) 564-4722 • FAX (502) 564-4200
Visit our web site at www.kytreasury.com

Dear Unclaimed Property Holder:

In the State Treasurer's office, one of our major focuses is to unite as much unclaimed property with as many owners as possible. We strive to achieve this with the highest level of service to the public. In order to meet this challenge, we need your help. My overall goal is to promote voluntary compliance from holders. As an unclaimed property holder, you play a vital role in fulfilling our mission of reuniting owners with their property. We encourage you to report all unclaimed property you may be holding. We also ask you to provide us with as much detailed information as possible to assist us in locating the owners.



And to make your job easier, you can now report your unclaimed property to us electronically! To learn more, visit <http://www.byetm.com/landings/upexpress.html>.

Kentucky has over \$400-million in unclaimed assets that we're working hard to return to the rightful owners - the people of Kentucky. To get the word out to the public, we advertise, reach out through social media, and work with local media and government agencies to inform the citizens of the Commonwealth about our program, and we directly address the holder community through speaking engagements to provide guidance with the reporting process.

Through our website, you can search the Kentucky Department of Treasury unclaimed property database, as well as databases throughout the country. Reporting forms and instructions are also available on our website.

Last calendar year, we returned approximately \$18-million, thousands of shares of stock and the contents of hundreds of safe deposit boxes in unclaimed property to the rightful owners. We are determined to return even more as a way to invest in the future of Kentucky by giving back to citizens what's rightfully theirs.

To that end, this booklet contains clearly written instructions and easy to use reporting forms that will enable you to accurately report the property you hold. We hope you won't hesitate to contact our office at 1-800-465-4722 or e-mail us at unclaimed.property@ky.gov if you have any questions and don't forget you can file electronically at <http://www.byetm.com/landings/upexpress.html>.

I appreciate the opportunity to serve as your State Treasurer. I look forward to working with you on programs that invest in Kentucky's future.

Sincerely,

A handwritten signature in black ink that reads "Todd Hollenbach". The signature is written in a cursive, flowing style.

Todd Hollenbach
Kentucky State Treasurer

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Getting Started:

Reporting Options:

To protect the confidentiality of owner information, every organization holding unclaimed funds should submit reports using software that will generate the required NAUPA II electronic format. **If you have 10 or more properties to report, you MUST file your report electronically. Spreadsheets are no longer accepted, as they do not meet the confidentiality requirement.** For less than 10 properties to report, manual submission is available and instructions follow.

Use **UPExchange**, a free, easy to use holder reporting web application that creates unclaimed property reports in state specific formats, including the NAUPA II Electronic Reporting Standard. It is **endorsed officially and exclusively by NAUPA***. To meet end-user requirements, it's accessible from anywhere with just a browser, and sends reports and payments to multiple states entirely online. To meet IT requirements, it's delivered as software-as-a-service (SaaS). To meet security requirements, it uses real-time database protection, monitoring, auditing, and breach-prevention that follow PCI DSS, and SSAE 16 best practices.

With free training and support, UPExchange makes unclaimed property reporting easier and more efficient. UPExchange produces the NAUPA II formatted file that is accepted by all states, including Kentucky. **UPExchange also allows you to send the report and payment electronically with the push of a button. No more paper or CD's - truly seamless automation!** Go to the ETM Website (www.byetm.com/upexchange) to sign up for your free subscription to use UPExchange.

- a. Once you have completed the free UPExchange Sign Up, you will have access to an instructional video, a user's guide and other helpful resources.
- b. For more detailed instruction, you can register for a free live training webinar OR view a past training webinar at your convenience. A schedule of training webinars is available on the ETM website.
- c. Ongoing product support is available at uphelp@eagleetm.com, or 319-739-3557.

UPExchange by ETM



1

FORM CAN BE FOUND ON PAGE 10.

FORM CAN BE FOUND ON PAGE 17.

2

◀ **Try to locate the owners** of the Unclaimed Property that you are holding. KRS 393 requires holders to send a letter to the owner at the owner's last known address during the legal notification period (also called the *Owner Notification Period*). A sample letter is provided on page 17. Owners must be notified not more than 120 days or less than 60 days before the report is filed. See Unclaimed Property Time Line below.

ALL HOLDERS

REPORT & REMITTANCE DUE

3

Send report, CD and funds to the Kentucky Department of Treasury by **November 1**. Checks should be made payable to Kentucky State Treasurer. **Only one check is required, not one for each reported property.** For ACH transfer see page 4.

Incomplete & incorrectly completed reports will be returned to the holder. Report shall include all owner information such as **name, address, Social Security number or FEIN, date of birth, policy or account number, etc.**

Property Types: Important Dates & Deadlines

HOLDER TYPE	PROPERTY TYPE	DORMANCY PERIOD	REPORTING PERIOD	DATE OF LAST ACTIVITY	NOTIFICATION PERIOD	REPORT & REMITTANCE DUE
Any business association of 2 or more individuals-including financial institutions	All – except travelers' checks ¹ and wages less than \$50 ²	3 years	7/1/12 - 6/30/13	7/1/09 - 6/30/10	7/1/13 - 9/1/13	11/1/13
Estates With No Heirs	ALL	1 year	7/1/12 - 6/30/13	7/1/11 - 6/30/12	7/1/13 - 9/1/13	11/1/13
State & Federal Courts	ALL	5 years	7/1/12 - 6/30/13	7/1/07 - 6/30/08	7/1/13 - 9/1/13	11/1/13

¹ All travelers' checks must be dormant for a period of 15 years before they are considered abandoned and reportable to the state.

² Wages under \$50 are no longer required to be reported to the state.

EXAMPLE

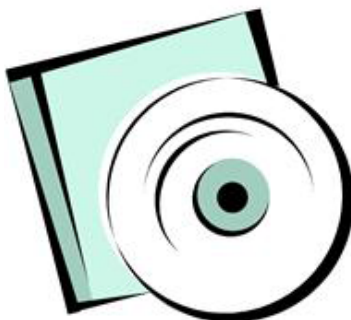
If you are a business and have identified uncashed payroll checks that are greater than \$50 in value and which are dated 6/30/10 or earlier, you should report them as unclaimed property for the reporting period 7/1/12 - 6/30/13. You should attempt to notify the check's payee at his or her last known address after 7/1/13 and before 9/1/13. If these attempts fail, you must remit the face amount of each unclaimed payroll check along with the report that you submit on 11/1/13.

Unclaimed property reporting documentation should be retained.

CD/Rom/ONLINE Reporting

File by CD/Rom ONLINE @ www.byetm.com/upexchange
if reporting more than 10 owner accounts-
this includes Safe Deposit Box contents

Report will be returned if not accompanied with CD or submitted online.



CD/Rom/ONLINE reporting saves time and money. It's easier, faster, and more accurate than having to enter data twice.

To file by CD/Rom you can log onto the www.byetm.com/upexchange website. Contact our office with questions.

NOTE:

Each CD must include an external label with holder name, Federal Identification number, total amount of money and number of stock and safe deposit boxes being reported.

NOTE:

We are only accepting NAUPA II format - spreadsheets are no longer accepted.

NOTE:

Submit passwords for reports to Jason.Meece@ky.gov.

NOTE:

Please be sure that all information is in the CORRECT FIELDS before submitting the CD. Submit the CD along with your check or property. *If reporting safe deposit box contents by CD, please send contents under separate cover.*

NOTE:

When reporting name suffixes and prefixes, please enter this information in the title field and not in the last name field.

NOTE:

Do not report known names of accounts \$100 and under as aggregate. List the owner names and amounts individually.

NOTE:

Our owner type codes are: 1 - aggregate, 4 - other, 7 - unknown.

NOTE:

When entering your data for interest bearing accounts into the NAUPA format make sure to use the deduction code of IB and enter 0 in the amount remitted field. Be sure to enter deduction amount.

INTEREST BEARING ACCOUNTS

ATTENTION: (Important information on statements below.)

Pursuant to the provisions of KRS 393.130(5), 20 KAR 1:090 provides that **each** interest bearing account should be placed in accounts titled in the original owner's (depositor's) name, assignable to the Commonwealth of Kentucky, Department of Treasury.

The rate of interest earned by each assignable account must be the same as the contract rate earned by the predecessor account. No fees or charges shall be imposed by the holder from and after the date of presumption of abandonment. Assignable accounts can be set up as a new account or as a name change effected by the institution.

Enter these accounts on the holder report form on page 9. Be sure to report each account individually (i.e., no aggregates) and note that interest bearing accounts for out-of-state owners cannot be reported.

Note: Any interest bearing accounts with address not in Kentucky must be reported as regular unclaimed property and money must be remitted.

Also, please **do not** report accounts that have been reported in previous years. **Annual Statements should be sent. DO NOT send quarterly statements. Statements sent to Treasury other than ANNUAL will be returned unopened.** Statements should include the following information:

- Account number
- Name of the property owner
- Principal amount at the beginning of the reporting year
- Contract rate of interest
- Interest accruing for the reporting year
- Total value of the account at the end of the reporting year (June 30)
- Original reporting year on statement

Note: In accordance with KRS393.060, Holders are required to remit Interest Bearing accounts they have previously reported as unclaimed property and held for ten years. Accounts reported in 2003 are due to be remitted in 2013. DO NOT INCLUDE THESE PROPERTIES ON THE 2013 HOLDER REPORT FORM. Instructions for remitting Interest Bearing accounts will be provided to the respective companies.

NOTE: When entering your data for interest bearing accounts into the NAUPA format make sure to use the deduction code of IB and enter 0 in the amount remitted field.

Important: Please notify our office in writing when an account previously reported has been claimed by its owner or has been closed.



HOLDER REPORT FORM

INSTRUCTIONS

Holder Information:

Enter the holder's name & current mailing address. Please type or legibly print.

If there has been a change in the name of the holder or in the address print that information here.

Enter the holder's federal identification number. Enter the name and telephone number of the person we should call about the report.

Enter the holder's state and date of incorporation as well as the date of the holder's fiscal year end.

Property information:

Line 1: If reporting interest bearing accounts assignable to the Commonwealth of Kentucky, Department of Treasury, enter the total of these accounts here. **Please note that these accounts are not required by law to be remitted, but shall remain at the reporting institution for a period of ten years or until claimed by the rightful owner. See page 7**

Line 2: Enter the number of stock shares for all accounts being remitted.

Line 3: Enter the number of safe deposit boxes being remitted.

Line 4: Enter the total of all accounts being remitted. Submit that amount with the report.

Sign and date the report before remitting. Make check payable to KENTUCKY STATE TREASURER. Only one remittance check is required. CD must accompany report.

All owner information including *addresses, Social Security numbers, account numbers, birth dates* and other significant information must be included on the back of this report. Any accounts with more than one owner listed must include the type of relationship (example: and , or, custodian, trustee, etc.) on this form.

For bail bonds include owner and defendant information. Use the owner relationship code to show the defendant as DF and the other owner as PR for primary owner.



2013 UNCLAIMED PROPERTY HOLDER REPORT FORM

CURRENT HOLDER NAME & ADDRESS:

FEIN#: ____ - _____

CONTACT _____

TEL.# _____

E-MAIL _____

State of Incorporation _____ Date of Inc. _____

DO YOU NEED MORE TIME? (SEE PAGE 19)

If holder name has changed show the previous name here: _____

INFORMATION ABOUT PROPERTY YOU ARE HOLDING

1. Total value of property placed in **interest bearing accounts** in 2013. \$ _____
DO NOT INCLUDE 2003 REPORTS (financial institutions only, see page 8)

2. Total number of unclaimed stock shares being reported _____

3. Number of unclaimed safe deposit boxes being reported _____
Submit list of contents on DISKETTE.
DO NOT ATTACH SAFE DEPOSIT BOX CONTENTS TO THIS REPORT

4. Total value of accounts being remitted. \$ _____
Attach check & stock statements to this holder report. Make check payable to: **Kentucky State Treasurer**
More than 10 properties must be reported on diskette... (See Page 7)

Read page 17 before signing affidavit

VERIFICATION

I, _____, swear that I have prepared, or have caused to be prepared, and have examined this report as to property presumed abandoned under KRS 393 and other applicable state laws. I am duly authorized to execute this verification by the holder and by law. To the best of my knowledge and belief, said report is true, correct, and complete.

Signature _____ Title _____ Date _____

OFFICIAL USE ONLY

CK attached (y n) Amt. _____ CD/Disk attached (y n)
Invoice Attached (y n) SDB attached (y n) Stocks (y n) Date ____/____/____ Cust _____

Receipt # _____ Report ID# _____ Staff _____ Date ____/____/____

CR#

OWNERS OF UNCLAIMED PROPERTY

COMMONWEALTH OF KENTUCKY

Name of owner, beneficiary, surety, etc. (if applicable) [Last, First, Middle Initial] Last Known Address [Number & Street City, State & Zip]	Social Security or Federal Tax ID Number and/or Date of Birth	Amount Remitted	Amount Placed in Interest Bearing Accounts in 2013 ONLY	Account Number Certificate Number Policy Number Check Number	Date of Last Activity	Property Code (See Page 22)
A computer printout with the required information is acceptable.						Page Total

HOLDER REPORT FORM (ZERO REPORTS)

INSTRUCTIONS

Enter the holder's name & current mailing address. Please type or legibly print.

If there has been a change in the name of the holder or in the address, print that information here.

Enter the holder's federal identification number. Enter the name and telephone number of the person we should call about the report.

Enter the holder's state and date of incorporation as well as the date of the holder's fiscal year end.

If the company has had a name change, enter the previous name.

NOTE: CD/Rom reporting is NOW available for zero reports.

NOTE: Holders with no unclaimed property to report are required to file a negative (zero) report.

Only use this form if you DO NOT have any properties to report.

Sign and date the verification section of this report before remitting.



2013 UNCLAIMED PROPERTY HOLDER REPORT FORM (zero report)

By using this report form, I affirm that all records have been researched per KRS Chapter 393) and found no unclaimed property to report.

CURRENT HOLDER NAME & ADDRESS:

FEIN#: _____ - _____

CONTACT _____

TEL.# _____

E-MAIL _____

State of Incorporation _____ Date of Inc. _____

DO YOU NEED MORE TIME? (SEE PAGE 19)

If holder name has changed show the previous name here: _____

.....

VERIFICATION

I, _____, swear that I have prepared, or have caused to be prepared, and have examined this report as to property presumed abandoned under KRS 393 and other applicable state laws. I am duly authorized to execute this verification by the holder and by law. To the best of my knowledge and belief, said report is true, correct, and complete.

Signature _____ Title _____ Date ____/____/____

KENTUCKY DEPARTMENT OF TREASURY
UNCLAIMED PROPERTY DIVISION
1050 US HWY 127 S SUITE 100
FRANKFORT KY 40601

INSTRUCTIONS FOR REPORTING SECURITIES/STOCKS

The Report of Unclaimed Securities is used to report and remit:

- Common stock
- Mutual Funds
- Stock Warrants
- Partnership Units
- Preferred Stock
- Restricted Stock
- Dividend Reinvestment Plans (DRPs)
- Any other applicable security type property

Any monetary type property, even if it is related to a security (for example, dividends), should be reported on this form and not on the OWNERS OF UNCLAIMED PROPERTY form, page 10.

ATTENTION

Dividend Reinvestment Plan (DRP's): Only whole shares may be delivered to the state of Kentucky's custodial account 28605788 participant #0725. All fractional shares of DRP's must be liquidated and cash in lieu of fractional shares submitted by check with your report. DTC whole shares to our custodial account 28605788 participant #0725 and submit a check for the cash in lieu of fractional shares with your report..

Worthless/Nontransferable Securities: DO NOT report worthless or nontransferable securities to the Kentucky Department of Treasury. If the securities become transferable or gain value, report and remit shares at that time.

Please type or legibly print your report.

- A** **HOLDER NAME:** Enter the holder's name as it appears on the Holder Report Form.
- B** **TAX ID NUMBER:** Enter the holder's tax ID number. Use this number on all related correspondence.
- C** **PAGE:** Enter the page number of the report (for example, 1 of 2).
- D** **COLUMN ENTRIES:** All shaded areas are for Department use only.
- 1** Enter the property code. (Refer to the table on page 22.)
 - 2** Enter the CUSIP number for the security being reported. If mutual fund, enter type of fund and fund number.
 - 3** Enter the issue name of the security being reported.

- 4** Enter the owner's account number if reporting mutual funds.
 - 5** List the last name, first name, and middle name (if known) of the shareholder being reported, and the complete last known address, even if that address is known to be invalid.
 - 6** Enter the shareholder's Social Security number.
 - 7** Enter the shareholder's last activity date (for example, the date of the last cashed check or other communication).
 - 8** Enter the number of shares being reported for the shareholder.
 - 9** Enter amount of dividends.
- E** **Number DEPOSITORY TRUST COMPANY (DTC)/PHYSICAL SHARES:** Enter the total number of shares reported in DTC or physical form. Please submit one of the following: stock certificate, statement or receipt.
- F** **PAGE TOTAL:** Enter the total number of shares reported on the current page.
- G** **REPORT TOTAL:** Enter the total number of shares reported (last page only).

Remittance of Securities

Stock Certificates:

All stock certificates must be registered with the FEIN 61-0600439 before remitting the securities report to Kentucky Department of Treasury. All detail pages should be included with the holder report files. If you have any questions, feel free to contact the Unclaimed Property Securities staff at (800) 465-4722.

Depository Trust Company (DTC) Deposits:

If you are a broker or holder transferring a position through DTC, please fax a listing to the Kentucky Department of Treasury at (502) 564-4200. The list should include Kentucky Account number 28605788, DTC participant #0725, CUSIP, and share amount.

Mutual Fund Accounts:

All mutual fund accounts must be registered as Kentucky Department of Treasury with FEIN 61-0600439. Submission of quarterly statements is requested.

15 2013 **REPORT OF UNCLAIMED SECURITIES**

A

Holder Name:

B

FEIN:

C

Page

of

1	2	3	4	5	6	7	8	9
Property Code	CUSIP Number (Mutual Fund #)	Issue Name (Mutual Fund Name)	Account Number or Bond Number	Owner's Name and Last Known Address (Cust. Trustee)	Social Security	Last Activity Date	Remitted Shares	Amounts
1								
2								
3								
4								
5								
6								
7								
8								
9								

E

Number DTC/Physical Shares

F

Page Total

G

Report Total

(Last Page Only)

INSTRUCTIONS FOR REPORTING SAFE DEPOSIT BOX CONTENTS

How to Report:

The REPORT OF UNCLAIMED SAFE DEPOSIT BOX CONTENTS is used to report safe deposit box contents and safekeeping items only. **Please file this report by CD and attach your CD to the Holder Report Form (page 9). DO NOT ATTACH SAFE DEPOSIT REPORTS TO THE CONTENTS.**

When to Remit:

Send all safe deposit box contents or safekeeping items with the November report. Packages should be clearly marked with the owners name. Attach check to holder report form & keep separate from contents. All currency must be sent intact (DO NOT deposit and issue a bank check for currency amount).

Please type or legibly print your report.

HOLDER NAME: Enter the holder's name as it appears on the Holder Report Form. (TREAS 400).

TAX ID NUMBER: Enter the holder's tax ID number. Use this number on all related correspondence.

PERIOD COVERED: Enter the period covered for this report.

PAGE: Enter the page number of the report (for example, 1 of 2).

DETAIL ITEMS: All shaded areas are for Department use only.

Enter the safe deposit box number or safekeeping location where the contents were held.

Enter the full name (last name first) of the owner(s) of the safe deposit box or safekeeping item.

a) Be sure to include information that would aid in identification, such as Jr., Mrs., etc., after the middle name or initial.

b) Corporate titles and the like should be entered exactly as adopted,

except that the word "The" should be placed at the end of the name line.

c) If a safe deposit box has two owners, the names of both must be shown with the relationship (for example, "trustee for," "and," "or," etc.).

Enter the owner's Social Security number.

4 Enter the last known address of the owner of the safe deposit box. If the safe deposit box has two or more owners, addresses that are not the same for each owner must be shown. **Out of state contents NOT acceptable.**

Enter the date the rental period expired on the safe deposit box, or in the case of safekeeping items, the date of the last contact with the owner.

Enter the name of the bank branch location where property was held. List the complete address including the zip code.

Enter the amounts due to the holder. These amounts can include unpaid safe deposit box rental charges and drilling fees. **DO NOT** deduct any of these costs from any cash that may be in the box at this time. After the items are sold by the department the holder may request reimbursement.

Enter an itemized description of the safe deposit box or safekeeping contents. The safe deposit box contents will be accepted or rejected based on the description provided. Reminder-if over 10 owners, must be submitted on diskette. Use the following examples in completing your descriptions:

- a) one gold-colored ring with two clear stones
- b) one pair screw back earrings, each with one ruby-like stone
- c) one coin wrapper containing 50 US pennies dated 1918-1964 (if wrapper is empty, please so indicate)
- d) one hand pellet-gun with black metal barrel

materials **MUST** be clearly marked and weapons **MUST** be unloaded.

NOTE: One item per line of description.

2013

REPORT OF UNCLAIMED SAFE DEPOSIT BOX CONTENTS

PACKAGES CONTAINING WEAPONS MUST BE CLEARLY IDENTIFIED

- A** Holder Name: _____
- B** Tax ID Number: _____
- C** Period Covered: _____ to _____ **D** Page _____ of _____
- E** One Safe Deposit Box Per Page DO NOT ATTACH TO CONTENTS

For Department Use Only (INITIALS)	
<input type="radio"/> Accept	_____
<input type="radio"/> Reject	_____
Allowed Amounts	_____
<input type="radio"/> Rental Charges	_____
<input type="radio"/> Drilling Fees	_____

1 Safe Deposit Box Number		5 Date of Abandonment (Month, Day, Year)	
2 Owner Information		6 Branch Where Property Was Held	
Last	First	Middle	Phone #
3 Social Security Number		Street or PO Box	
D.O.B.		City	State
4 Owner's Mailing Address		City	State
Street or PO Box		7 Amount Due Holder	
City		Type	Amount
State		Drilling	\$
Zip Code		Unpaid Rent	\$
		Other	\$
		Must show proof of expenditures. Total \$	

8 Itemized Description of Contents (One Item Per Line or Attached Itemized List)

1.	_____	7.	_____
2.	_____	8.	_____
3.	_____	9.	_____
4.	_____	10.	_____
5.	_____	11.	_____
6.	_____	12.	_____

Do not use form if reporting over 10 owners-report on CD/Rom. **Note: Report contents by CD/Rom.**



SAMPLE LETTER

OWNER NOTIFICATION

Per 20 KAR 1:080 section 1: Notification letters must be sent for any property valued at \$100 or more. The letters must be sent no more than 120 days or less than 60 days before the report is filed.

NOTE: Please do not include Treasury personnel names on these letters.

July 1, YEAR

Owner Name
Owner Address
City, State Zip

RE: (Property Description)

We are holding unclaimed property of at least \$100 due to the person listed above. The owner may claim this property by contacting us at the address and/or phone number listed below:

Holder Information: Company Name
Address
Phone Number

This property may be turned over to the Kentucky Department of Treasury where it will be held indefinitely or until the owner claims it.

Sincerely,
Unclaimed Property Division



PLEASE SIGN BELOW TO ACKNOWLEDGE OWNERSHIP OF THE ABOVE LISTED FUNDS

Signed		Date	
Street Address (Include Number)		City	
State		Zip Code	
County			
Action to be taken: (PLEASE CHECK ONE)			
<input type="radio"/> Reissue Check (original is / is not enclosed)			
<input type="radio"/> Update Account (passbook is / is not enclosed)			
<input type="radio"/> Close Account and Send Check (passbook is / is not enclosed)			
<input type="radio"/> Other (explain)			
Comments			

**UNCLAIMED PROPERTY
HOLDER REPORTING EXTENSION REQUEST FORM**

Due by November 1, 2013

**KENTUCKY DEPARTMENT OF TREASURY
DIVISION OF UNCLAIMED PROPERTY
1050 US HWY. 127 S., SUITE 100
FRANKFORT KY 40601**

Current Fiscal Year representing property presumed abandoned during the Fiscal Year ended June 30.

State the reason(s) an extension is requested: _____

Check the additional time requested to complete the report: ☐ 30 days ☐ 60 days

We are aware of Kentucky's requirement to remit by November 1, the total (or best estimate) of abandoned property owed in order to avoid possible penalties. This extension only applies to the filing of the Holder Report Form.

I am duly authorized to execute this request for an extension by the holder.

Holder Name _____ Date of Request _____

Contact Name _____ FEIN _____

Telephone No. _____ Fax No. _____

Signature _____ E-Mail: _____

DEPARTMENT USE ONLY

The following criteria will be considered in evaluating the request.

	Adequate	Inadequate
Previous Filing History (if filed)	_____	_____
Timeliness of Filing	_____	_____
Previous Extension Requests (consecutive)	_____	_____

_____ Date _____
Department Staff Member

Extension Approved ____ Extension Denied ____ Report will be due on _____

MAIL THIS FORM TO THE ABOVE ADDRESS OR FAX TO (502) 564-4200

HOLDER REQUEST FOR REIMBURSEMENT
Kentucky Department of Treasury

PLEASE TYPE OR PRINT

PART I. HOLDER INFORMATION

Holder Name: _____ FEIN: _____ Contact: _____ Tel: _____

Address: _____ State: _____ Zip Code: _____

E-mail Address: _____

PART II. CLAIM INFORMATION

Owner(s) Name (Exactly as reported)	Owner(s) Address	Date Paid to Claimant or Acct Reactivated	Year Reported	Acct/Reference # (If aggregate, specify)	Amount Paid	Amount of entire deposit in which this was contained
If amount was remitted in error, please attach a written explanation.						TOTAL AMOUNT OF REIMBURSEMENT

PART III. HOLDER CERTIFICATION

One of these must be attached to this claim: Copy of cancelled replacement check to owner (front and back)
Account reactivation document
ORIGINAL travelers checks/money orders

State of _____ County of _____ ss

I, _____, a duly authorized representative of the holder listed above, do hereby certify that the above listed funds, which were listed in the Report of Unclaimed Property filed by the holder, have been paid to the rightful owners or their representatives. I agree, upon payment of the above described property, to indemnify the state and hold it harmless from all claims and loss, demands, costs and other expenses which the state may sustain by reason of turning over the property to the holder and by reason further of its refusal to pay the property to any other person or persons.

Signature of Representative _____ Date _____ Subscribed and sworn to before me this _____ day of _____, 20 _____

Name of Representative (Type or Print) _____ Date _____ Notary Signature (and Seal) _____



FREQUENTLY ASKED QUESTIONS

Q. What is *unclaimed property*?

- A. All intangible property unclaimed by its owner for a specific period of time, called a dormancy period. Unclaimed property may include: dormant savings and checking accounts, unclaimed wages, dividends, credit balances and any type of outstanding checks. (For a more detailed list, see page 22.)

Tangible property may include contents of safe deposit boxes or items left in safekeeping.

Q. Who is a *holder*?

- A. All business entities of two or more individuals doing business in Kentucky.

Q. If a holder pays an account to an owner after the account has been paid to the state, how does the holder get reimbursed?

- A. Before refunding an account to an owner, the holder should contact the Kentucky Department of Treasury Unclaimed Property Division and make sure the account is available to claim. Then the Unclaimed Property Division will send a reimbursement form.

Q. Why does Kentucky have an *Unclaimed Property Law*?

- A. • To protect the property rights of the owner and to reunite the owner with the property.
• To relieve the holders of the expense and liability of carrying the property.
• To provide a centralized search location for citizens.

Q. Is there a minimum amount?

- A. No. Businesses must report all unclaimed property, no matter how small, except for wages under \$50. The State Treasurer safeguards the property forever.

Q. How can Kentucky citizens find their lost property?

- A. Call the business that may be holding the property or search online at: www.kytreasury.com.

How should I report any unclaimed

property that I may have?

- A. Report by submitting your information on a CD/Rom set up in the NAUPA Standard Electronic Format.

What does the state require for notification to the owner?

- A. The holder must send written notice to the owner at the owner's last known address if the property is valued at \$100 or more. (See page 17.)

What happens if a holder does NOT report unclaimed property?

- A. A holder who fails to report, pay or deliver property within the time prescribed by law will be subject to all penalties under KRS 393.
Nonfilers may be subject to audit.

What attempts are made by the *holder* and the *state* to find the rightful owner?

- A. The first attempt to locate the owner is made by the holder. A notice is mailed to the owner's last known address.

Once the property has been reported to the state, the State Treasurer searches for the owner by publishing an annual advertisement.

The State Treasurer uses other outreach opportunities including the internet, fairs, media, state conventions and malls to locate owners. City, county and state public officials are also an important part of owner outreach.

The State Treasurer serves as the custodian until the property is claimed.

What do financial institutions (banks, credit unions, savings & loans, etc.) do with interest bearing accounts?

- A. Interest bearing accounts should be placed in accounts titled in the owner's (depositor's) name, assignable to the Commonwealth of Kentucky, Department of the Treasury, and must earn the same rate of interest as the contract rate for the predecessor account with no fees assessed against the accounts. Page 7 contains detailed instructions for interest bearing account reporting.

What is the aggregate reporting amount in the state of Kentucky?

- A. Kentucky's aggregate reporting amount is property under \$100.

REPORTING FOR OTHER STATES

Filing One Report

If you are a business located in the Commonwealth of Kentucky, you can file one Unclaimed Property Report with the Kentucky Department of Treasury even if you are holding the property of owners who live in other states. Submit one file containing Kentucky owners as well as out-of-state owners. Do not include a separate file for each state. The Commonwealth of Kentucky is an exchange state without a reciprocal Agreement.

Please Note: Some states may require you to report to them directly.



Here's How

If you wish to file out-of-state accounts with the Kentucky Department of Treasury, please follow the guidelines below. We will forward the reported properties to the respective states.

- 1 You must report by **CD/Rom**. Set up in the **NAUPA** format.
- 2 Use Kentucky's **HOLDER REPORT FORM (TREAS 400)**.
- 3 Use the abandonment period required by the state of the owner's last known address.
- 4 Notify the other states of your intent to report to Kentucky. Contact the Kentucky Department of Treasury for a list of other states unclaimed property offices.
- 5 **Unfortunately, we cannot accept out-of-state safe deposit box contents.**
- 6 You can log onto the NAUPA website www.unclaimed.org to find the contact information for each state.

Property Codes with Dormancy Periods

Code Description	Years	Code Description	Years
Account Balances		Miscellaneous	
AC01 Checking Accounts	3	MS01 Wages, Payroll, Salary (\$50 or less are exempt)	3
AC02 Savings Accounts	3	MS02 Commissions	3
AC03 Matured CD or Savings Certificates	3	MS03 Workers' Compensation Benefit	3
AC04 Christmas Club Funds	3	MS04 Payment for Goods and Services	3
AC05 Money on Deposit to Secure Funds	3	MS05 Customer Overpayments	3
AC06 Security Deposits	3	MS06 Unidentified Remittances	3
AC07 Unidentified Deposits	3	MS07 Unrefunded Overcharges	3
AC08 Suspense Accounts	3	MS08 Accounts Payable	3
AC99 Aggregate Account Balance Due	3	MS09 Credit Balances/Accts Receivable	3
Uncashed Checks		MS10 Discounts Due	3
CK01 Cashier's Checks	3	MS11 Refunds Due	3
CK02 Certified Checks	3	MS12 Unredeemed Gift Certificates	3
CK03 Registered Checks	3	MS13 Unclaimed Loan Collateral	3
CK04 Treasurer's Checks	3	MS14 Pension and Profit Sharing Plans	3
CK05 Drafts	3	MS15 Dissolution or Liquidation	3
CK06 Warrants	3	MS16 Miscellaneous Outstanding Checks	3
CK07 Money Orders	3	MS17 Miscellaneous Intangible Property	3
CK08 Traveler's Checks	15	MS18 Suspense Liabilities	3
CK09 Foreign Exchange Checks	3	MS99 Aggregate Miscellaneous Property	3
CK10 Expense Checks	3	Safe Deposit/Safekeeping	
CK11 Pension Checks	3	SD01 Safe Deposit Box Contents	3
CK12 Credit Checks or Memos	3	SD02 Other Safekeeping	3
CK13 Vendor Checks	3	SD03 Other Tangible Property	3
CK14 Checks Written Off to Income	3	SD04 Unclaimed Collateral	3
CK15 Other Outstanding Official Checks	3	SD05 Securities No Value	3
CK16 CD Interest Checks	3	Securities	
CK99 Aggregate Uncashed Checks	3	SC01 Dividends	3
CS01 Educational Savings Accounts-cash	3	SC02 Interest (Bond Coupons)	3
CS02 Educational Savings Accounts-Mutual Funds	3	SC03 Principal Payments	3
CS03 Educational Savings Accounts-Securities	3	SC04 Equity Payments	3
Court Funds		SC05 Profits	3
CT01 Escrow Funds	5	SC06 Funds Paid to Purchase Shares	3
CT02 Condemnation Awards	5	SC07 Funds for Stocks and Bonds	3
CT03 Missing Heirs' Funds	3	SC08 Shares of Stock (Returned By PO)	3
CT04 Suspense Accounts	5	SC09 Cash for Fractional Shares	3
CT05 Other Court or Public Auth Funds	5	SC10 Unexchanged Stock of Successor	3
CT06 Bail Bonds	5	SC11 Other Certificates of Ownership	3
CT99 Aggregate Court Deposits	5	SC12 Underlying/Outstanding Shares	3
HS01 Health Savings Account	3	SC13 From Liquidated/Stock Redemption	3
HS02 Health Savings Account Investment	3	SC14 Debentures	3
Insurance		SC15 US Government Securities	3
IN01 Individual Policy Benefits/ Claims	3	SC16 Mutual Fund Shares	3
IN02 Group Policy Benefits or Claims	3	SC17 Warrants (Rights)	3
IN03 Proceeds Due Beneficiaries	3	SC18 Matured Bond Principal	3
IN04 Proceeds from Matured Policies	3	SC19 Dividend Reinvestment Plans	3
IN05 Premium Refunds	3	SC20 Credit Balances	3
IN06 Unidentified Remittances	3	SC99 Aggregate Securities-Related	3
IN07 Other Amounts Due Under Policy	3	Trust Property	
IN08 Agent Credit Balances	3	TR01 Paying Agent Accounts	3
IN99 Aggregate Insurance Property	3	TR02 Undelivered or Uncashed Dividends	3
IR01 Traditional IRA-Cash	3	TR03 Funds Held in Fiduciary Capacity	3
IR02 Traditional IRA-Mutual Funds	3	TR04 Escrow Accounts	3
IR03 Traditional IRA-Securities	3	TR05 Trust Vouchers	3
IR05 Roth IRA-Cash	3	TR06 Pre-need Funeral Plans	3
IR06 Roth IRA-Mutual Funds	3	TR99 Aggregate Trust Property	3
IR07 Roth IRA-Securities	3	Utilities	
MI01 Net Revenue Interest	exempt	UT01 Utility Deposits	3
MI02 Royalties	exempt	UT02 Membership Fees	3
MI03 Overriding Royalties	exempt	UT03 Refunds Or Rebates	3
MI04 Production Payments	exempt	UT04 Capital Credit Distributions	3
MI05 Working Interest	exempt	UT99 Aggregate Utility Property	3
MI06 Bonuses	exempt	All Other Property	
MI07 Delay Rentals	exempt	ZZZZ Properties Not Identified Above	3
MI08 Shut-in Royalties	exempt		
MI09 Minimum Royalties	exempt		
MI99 Aggregate Mineral Proceeds	exempt		

GLOSSARY OF TERMS

Abandoned or Unclaimed Property

Tangible or intangible property that is unclaimed by its rightful owner after a significant period of time.

Abandonment Period

The period of inactivity (in most cases 3 years) after which property is considered abandoned.

Activity

Action taken on property by the owner; including making a deposit or a withdrawal, or a memorandum of correspondence by the owner to the holder.

Aggregate Amount

The amount below which the holder need not include the name and address of the owner with the report. The aggregate amount in Kentucky is \$100.00.

Custodian

An individual or entity that holds property until it is delivered to the rightful owner. Most states' laws make the state the "custodian" of the abandoned property.

Date of Last Activity

The date of the owner's last activity on the property or the owner's last contact with the holder.

Due Diligence

The degree of effort required by statute that a holder of abandoned property must use to find the rightful owner of property before the property is remitted to the state.

Holder

The entity that controls abandoned property until it is transferred to the owner or to the state on behalf of the owner.

Indemnification

An agreement that protects the holder from loss by transferring the legal responsibilities to a third party (the state).

Official Check

A check or written instrument for which a bank, financial organization, or business association is directly liable; including but not limited to drafts, money orders, traveler's checks, cashier's checks, and expense and payroll checks.

Owner

A person having a legal or equitable claim to the abandoned property.

Person

Any individual, business association, government or public subdivision, public corporation or authority, estate, trust, two or more persons having a joint or common interest; or any other legal or commercial entity.

Report

An annual list of owners and their unclaimed property which holders send to the Department of Treasury with the remittance.

Tangible Personal Property

Property that is physical, such as a diamond ring or a silver coin.

Underlying Shares

Shares of stock that have been issued by a business association, or a banking or financial institution. The original certificate for the shares is in the possession of the share-holders, who have failed to either cash the dividend checks or correspond with the issuing corporation.

Zero Report

A report used by a company that indicates applicable records have been searched and no unclaimed property is reportable.

File an extension

- ☐ Mail or fax the extension request form on page 18 to the contact address below.
- ☐ State the reason you need more time.

Feeling Overwhelmed?

Contact:

**Kentucky Department of Treasury
Unclaimed Property Division
1050 US Hwy. 127 S., Suite 100
Frankfort, KY 40601**

Toll-free: (800) 465-4722

Fax: (502) 564-4200

www.kytreasury.com

e-mail: unclaimed.property@ky.gov

Reporting forms & instructions are available on our website. Also available on our website is a link to KRS393 and the KY Administrative Regulations for Unclaimed Property.

Checklist

- ☐ Have you mailed an OWNER NOTIFICATION? (page 18)
- ☐ Have you completed the OWNER OF UNCLAIMED PROPERTY FORM? (page 11)
- ☐ Have you included all identifying information for owners including Social Security numbers and/or dates of birth?
- ☐ Have you signed the HOLDER REPORT FORM? (page 10)
- ☐ Have you included all information and contents for each item, to include your CD in NAUPA format?
- ☐ Have you enclosed you check made payable to the Kentucky State Treasurer?

Stocks/Bonds - Have you included the original certificates or DTC deposit statement? Have you included the bond and CUSIP numbers?

- ☐ Stocks/Bonds - Have you included the original certificates/statements and summary with report? Have you included the bond or CUSIP numbers?
- ☐ Mutual Funds - Have you registered the shares as Kentucky Department of Treasury? Have you included confirmation of transfer?